

By:

*Todd E. Prewitt*

5.J.R. No. 25

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature to  
2 exempt certain travel trailers from ad valorem taxation.

3 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

4 SECTION 1. Section 1 (d), Article VIII, Texas Constitution,  
5 is amended to read as follows:

6 (d) The Legislature by general law shall exempt from ad  
7 valorem taxation household goods not held or used for the  
8 production of income and personal effects not held or used for the  
9 production of income. The Legislature by general law may exempt  
10 from ad valorem taxation:

11 (1) all or part of the personal property homestead of a  
12 family or single adult, "personal property homestead" meaning that  
13 personal property exempt by law from forced sale for debt;

14 (2) subject to Subsections (e) and [7] (g) [~~7~~ and (~~j~~)] of  
15 this section, all other tangible personal property, except  
16 structures which are personal property and are used or occupied as  
17 residential dwellings and except property held or used for the  
18 production of income; and

19 (3) subject to Subsection (e) of this section, a  
20 leased motor vehicle that is not held primarily for the production

1 of income by the lessee and that otherwise qualifies under general  
2 law for exemption.

3 Section 2. Section 1(j), Article VIII, Texas Constitution, is  
4 repealed.

5 Section 3. Section 1, Article VIII, Texas Constitution, is  
6 amended by adding Subsection (i-1) to read as follows:

7 (i-1) TEMPORARY PROVISION. (a) This temporary provision  
8 applies to the constitutional amendment proposed by the 78th  
9 Legislature, Regular Session, 2003, authorizing the legislature to  
10 exempt from ad valorem taxation a travel trailer not held or used  
11 for the production of income and expires January 1, 2005.

12 (b) The amendment to Section 1(d), Article VIII, of this  
13 constitution, takes effect January 1, 2004, and applies only to a  
14 tax year that begins on or after January 1, 2002. The repeal of  
15 Section 1(j), Article VIII, of this constitution, takes effect  
16 January 1, 2004.

17 Section 4. This proposed constitutional amendment shall be  
18 submitted to the voters at an election to be held November 4, 2003.  
19 The ballot shall be printed to permit voting for or against the  
20 proposition: "The constitutional amendment to authorize the  
21 legislature to exempt from ad valorem taxation travel trailers not  
22 held or used for the production of income."

1-1 By: Staples S.J.R. No. 25  
1-2 (In the Senate - Filed February 14, 2003; February 19, 2003,  
1-3 read first time and referred to Committee on Finance;  
1-4 March 13, 2003, reported adversely, with favorable Committee  
1-5 Substitute by the following vote: Yeas 11, Nays 0; March 13, 2003,  
1-6 sent to printer.)

1-7 COMMITTEE SUBSTITUTE FOR S.J.R. No. 25 By: Duncan

1-8 SENATE JOINT RESOLUTION

1-9 proposing a constitutional amendment authorizing the legislature  
1-10 to exempt certain travel trailers from ad valorem taxation.

1-11 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

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1-16 production of income and personal effects not held or used for the  
1-17 production of income. The Legislature by general law may exempt  
1-18 from ad valorem taxation:

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1-20 family or single adult, "personal property homestead" meaning that  
1-21 personal property exempt by law from forced sale for debt;

1-22 (2) subject to Subsections (e) and ~~(f)~~ (g) ~~and (j)~~  
1-23 of this section, all other tangible personal property, except  
1-24 structures which are substantially affixed to real estate ~~[personal~~  
1-25 ~~property]~~ and are used or occupied as residential dwellings and  
1-26 except property held or used for the production of income; and

1-27 (3) subject to Subsection (e) of this section, a  
1-28 leased motor vehicle that is not held primarily for the production  
1-29 of income by the lessee and that otherwise qualifies under general  
1-30 law for exemption.

1-31 SECTION 2. Subsection (j), Section 1, Article VIII, Texas  
1-32 Constitution, is repealed.

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1-34 amended by adding Subsection (i-1) to read as follows:

1-35 (i-1) TEMPORARY PROVISION. (a) This temporary provision  
1-36 applies to the constitutional amendment proposed by the 78th  
1-37 Legislature, Regular Session, 2003, authorizing the legislature to  
1-38 exempt from ad valorem taxation a travel trailer not held or used  
1-39 for the production of income and expires January 1, 2005.

1-40 (b) The amendment to Section 1(d), Article VIII of this  
1-41 constitution, takes effect January 1, 2004, and applies only to a  
1-42 tax year that begins on or after January 1, 2002. The repeal of  
1-43 Section 1(j), Article VIII of this constitution, takes effect  
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1-46 submitted to the voters at an election to be held November 4, 2003.  
1-47 The ballot shall be printed to permit voting for or against the  
1-48 proposition: "The constitutional amendment to authorize the  
1-49 legislature to exempt from ad valorem taxation travel trailers not  
1-50 held or used for the production of income."

1-51 \* \* \* \* \*

FAVORABLY AS SUBSTITUTED  
SENATE COMMITTEE REPORT ON

SB SCR (SJR) SR HB HCR HJR 25  
By Staples  
(Author/Senate Sponsor)  
3-13-03  
(date)

Sir:

We, your Committee on FINANCE, to which was referred the attached measure,  
have on 3-12-03, had the same under consideration and I am instructed to report it  
(date of hearing)  
back with the recommendation (s) that it:

- ☒ do pass as substituted, and be printed
  - ☒ the caption remained the same as original measure
  - ☐ the caption changed with adoption of the substitute
- ☐ do pass as substituted, and be ordered not printed
- ☐ and is recommended for placement on the Local and Uncontested Bills Calendar.

A fiscal note was requested. ☒ yes ☐ no  
A revised fiscal note was requested. ☒ yes ☐ no  
An actuarial analysis was requested. ☐ yes ☒ no  
Considered by subcommittee. ☐ yes ☒ no

The measure was reported from Committee by the following vote:

	YEA	NAY	ABSENT	PNV
Senator Bivins, Chair	<input checked="" type="checkbox"/>			
Senator Zaffirini, Vice Chair	<input checked="" type="checkbox"/>			
Senator Averitt	<input checked="" type="checkbox"/>			
Senator Barrientos	<input checked="" type="checkbox"/>			
Senator Brimer	<input checked="" type="checkbox"/>			
Senator Duncan	<input checked="" type="checkbox"/>			
Senator Janek	<input checked="" type="checkbox"/>			
Senator Nelson	<input checked="" type="checkbox"/>			
Senator Ogden			<input checked="" type="checkbox"/>	
Senator Shapiro			<input checked="" type="checkbox"/>	
Senator Shapleigh	<input checked="" type="checkbox"/>			
Senator Staples	<input checked="" type="checkbox"/>			
Senator West	<input checked="" type="checkbox"/>			
Senator Whitmire			<input checked="" type="checkbox"/>	
Senator Williams			<input checked="" type="checkbox"/>	
TOTAL VOTES	11		4	

COMMITTEE ACTION

(S260) Considered in public hearing  
S270 Testimony taken  
Stephanie Hoover  
COMMITTEE CLERK

Brin  
CHAIR

Paper clip the original and one copy of this signed form to the original bill along with TWO copies of the Committee Substitute  
Retain one copy of this form for Committee files

WITNESS LIST

SJR 25

SENATE COMMITTEE REPORT

Finance

March 12, 2003 - 9:00AM

Registering, but not testifying:

FOR:       McEwen, Clark Executive Director (Texas RV Assoc.), Austin, TX  
              McWilliams, Dean Consultant (Texas Recreational Vehicles Assn.), Austin, TX  
              Shaeffer, Brian President (Tx Assoc. of Campground Owners), Arlington, TX  
              Winn, Gerald County Tax A/C, Chief Appraiser (Self/TACA), Bryan, TX

## **BILL ANALYSIS**

Senate Research Center

C.S.S.J.R. 25

By: Staples

Finance

3/12/2003

Committee Report (Substituted)

### **DIGEST AND PURPOSE**

During the 77th Legislative Session, the legislature created an exemption for travel trailers from ad valorem taxes except at the school district level. Upon adoption of the constitutional amendment in November 2001, it became apparent that what was thought to be an exemption was actually adding individuals to the tax roles. C.S.S.J.R. 25 requires the submission to the voters of a constitutional amendment authorizing the legislature to exempt from ad valorem taxation certain travel trailers not held or used for the production of income.

### **RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 1(d), Article VIII, Texas Constitution, to authorize the legislature by general law to exempt from ad valorem taxation, subject to Subsections (e) and (g) of this section and in addition to other exemptions, all other tangible personal property, except structures which are substantially affixed to real estate, rather than personal property, and are used or occupied as residential dwellings and except property held or used for the production of income.

SECTION 2. Repealer: Section 1(j), Article VIII, Texas Constitution (Certain Tangible Personal Property Exempt from Ad Valorem Taxation.)

SECTION 3. Amends Section 1, Article VIII, Texas Constitution, by adding Subsection (i-1), as follows:

(i-1) TEMPORARY PROVISION. (a) Provides that this temporary provision applies to the constitutional amendment proposed by the 78th Legislature, Regular Session, 2003, authorizing the legislature to exempt from ad valorem taxation a travel trailer not held or used for the production of income and expires January 1, 2005.

(b) Provides that the amendment to Section 1(d), Article VIII, of this constitution, takes effect January 1, 2004, and applies only to a tax year that begins on or after January 1, 2002. Provides that the repeal of Section 1(j), Article VIII, of this constitution, takes effect January 1, 2004.

SECTION 4. Requires this proposed constitutional amendment to be submitted to the voters at an election to be held November 4, 2003. Requires the ballot to be printed to permit voting for or against a certain proposition.

### **SUMMARY OF COMMITTEE CHANGES**

SECTION 1. Differs from original Section 1(d)(2) Article VIII, Texas Constitution, by replacing “personal property” with “substantially affixed to real estate” in this bill.

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 78TH LEGISLATIVE REGULAR SESSION**

**March 12, 2003**

**TO:** Honorable Teel Bivins, Chair, Senate Committee on Finance

**FROM:** John Keel, Director, Legislative Budget Board

**IN RE:** **SJR25** by Staples (Proposing a constitutional amendment authorizing the legislature to exempt certain travel trailers from ad valorem taxation. ), **Committee Report 1st House, Substituted**

**No fiscal implication to the State is anticipated, other than the cost of publication.**

The cost to the state for publication of the resolution is \$85,275.

The proposed Constitutional amendment would exempt travel trailers from property taxes if the travel trailer was personal property and was not held or used for the production of income, subject to the approval of enabling legislation. The exemption would not apply to a structure that is substantially affixed to real estate and used or occupied as a residential dwelling.

The resolution would have no fiscal impact, except the cost of publication. If enabling legislation were enacted, however, there could be a fiscal impact on the state and units of local government.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

**Source Agencies:**

**LBB Staff:** JK, SD, WP, DLBe



**LEGISLATIVE BUDGET BOARD**

**Austin, Texas**

**FISCAL NOTE, 78TH LEGISLATIVE REGULAR SESSION**

**March 11, 2003**

**TO:** Honorable Teel Bivins, Chair, Senate Committee on Finance

**FROM:** John Keel, Director, Legislative Budget Board

**IN RE: SJR25** by Staples (Proposing a constitutional amendment authorizing the legislature to exempt certain travel trailers from ad valorem taxation.), **As Introduced**

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**Local Government Impact**

No fiscal implication to units of local government is anticipated.

**Source Agencies:** 304 Comptroller Of Public Accounts

**LBB Staff:** JK, SD, WP, DLBe, BR

ADOPTED

MAR 20 2003

*Atay Spaw*  
Secretary of the Senate

By *Stegler*, Lucio

S.J.R. No. 25

Substitute the following for S.J.R. No. 25:

By *Spaw*

C.S.S.J.R. No. 25

SENATE

~~X~~ JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature to  
2 exempt certain travel trailers from ad valorem taxation.

3 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

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8 production of income and personal effects not held or used for the  
9 production of income. The Legislature by general law may exempt  
10 from ad valorem taxation:

11 (1) all or part of the personal property homestead of a  
12 family or single adult, "personal property homestead" meaning that  
13 personal property exempt by law from forced sale for debt;

14 (2) subject to Subsections (e) and ~~(7)~~ (g) ~~[7, and (j)]~~ of  
15 this section, all other tangible personal property, except  
16 structures which are substantially affixed to real estate ~~[personal~~  
17 ~~property]~~ and are used or occupied as residential dwellings and  
18 except property held or used for the production of income; and

19 (3) subject to Subsection (e) of this section, a leased  
20 motor vehicle that is not held primarily for the production of  
21 income by the lessee and that otherwise qualifies under general law  
22 for exemption.



Engrossed March 20, 2003

Mardi Alexander

Engrossing Clerk

I certify this to be a true and correct  
copy of the indicated document as  
referred or transmitted to committee.

Chief Clerk of the House

By: Staples, Lucio  
(Chisum)

S.J.R. No. 25

SENATE JOINT RESOLUTION

proposing a constitutional amendment authorizing the legislature  
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SECTION 2. Subsection (j), Section 1, Article VIII, Texas

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6 Legislature, Regular Session, 2003, authorizing the legislature to  
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9 (b) The amendment to Section 1(d), Article VIII of this  
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16 The ballot shall be printed to permit voting for or against the  
17 proposition: "The constitutional amendment to authorize the  
18 legislature to exempt from ad valorem taxation travel trailers not  
19 held or used for the production of income."

**LEGISLATIVE BUDGET BOARD**

**Austin, Texas**

**FISCAL NOTE, 78TH LEGISLATIVE REGULAR SESSION**

**March 12, 2003**

**TO:** Honorable Teel Bivins, Chair, Senate Committee on Finance

**FROM:** John Keel, Director, Legislative Budget Board

**IN RE: SJR25** by Staples (Proposing a constitutional amendment authorizing the legislature to exempt certain travel trailers from ad valorem taxation. ), **Committee Report 1st House, Substituted**

**No fiscal implication to the State is anticipated**, other than the cost of publication.

The cost to the state for publication of the resolution is \$85,275.

The proposed Constitutional amendment would exempt travel trailers from property taxes if the travel trailer was personal property and was not held or used for the production of income, subject to the approval of enabling legislation. The exemption would not apply to a structure that is substantially affixed to real estate and used or occupied as a residential dwelling.

The resolution would have no fiscal impact, except the cost of publication. If enabling legislation were enacted, however, there could be a fiscal impact on the state and units of local government.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

**Source Agencies:**

**LBB Staff:** JK, SD, WP, DLBe

**LEGISLATIVE BUDGET BOARD**

**Austin, Texas**

**FISCAL NOTE, 78TH LEGISLATIVE REGULAR SESSION**

**March 11, 2003**

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**Source Agencies:** 304 Comptroller Of Public Accounts

**LBB Staff:** JK, SD, WP, DLBe, BR

**HOUSE** 03 MAR 28 PM 6: 32  
**COMMITTEE REPORT** HOUSE OF REPRESENTATIVES

**1<sup>st</sup> Printing**

By: Staples, Lucio  
(Chisum)

S.J.R. No. 25

SENATE JOINT RESOLUTION

proposing a constitutional amendment authorizing the legislature to exempt certain travel trailers from ad valorem taxation.

BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

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(1) all or part of the personal property homestead of a family or single adult, "personal property homestead" meaning that personal property exempt by law from forced sale for debt;

(2) subject to Subsections (e) and ~~(f)~~ (g) ~~and (j)~~ of this section, all other tangible personal property, except structures which are substantially affixed to real estate ~~[personal property]~~ and are used or occupied as residential dwellings and except property held or used for the production of income; and

(3) subject to Subsection (e) of this section, a leased motor vehicle that is not held primarily for the production of income by the lessee and that otherwise qualifies under general law for exemption.

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19 held or used for the production of income."

**The Honorable Tom Craddick**  
**Speaker of the House of Representatives**

CHAIR

## **BILL ANALYSIS**

S.J.R. 25  
By: Staples  
Local Government Ways and Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

During the 77th Legislative Session, the legislature created an exemption for travel trailers from ad valorem taxes except at the school district level. Upon adoption of the constitutional amendment in November 2001, it became apparent that what was thought to be an exemption was actually adding individuals to the tax roles. S.J.R. 25 requires the submission to the voters of a constitutional amendment authorizing the legislature to exempt from ad valorem taxation certain travel trailers not held or used for the production of income.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this resolution does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

SECTION 1. Amends Section 1(d), Article VIII, Texas Constitution, to authorize the legislature by general law to exempt from ad valorem taxation, subject to Subsections (e) and (g) of this section and in addition to other exemptions, all other tangible personal property, except structures which are substantially affixed to real estate, rather than personal property, and are used or occupied as residential dwellings and except property held or used for the production of income.

SECTION 2. Repealer: Section 1(j), Article VIII, Texas Constitution (Certain Tangible Personal Property Exempt from Ad Valorem Taxation.)

SECTION 3. Amends Section 1, Article VIII, Texas Constitution, by adding Subsection (I-1), as follows:

#### **(I-1) TEMPORARY PROVISION.**

(a) Provides that this temporary provision applies to the constitutional amendment proposed by the 78th Legislature, Regular Session, 2003, authorizing the legislature to exempt from ad valorem taxation a travel trailer not held or used for the production of income and expires January 1, 2005.

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SECTION 4. Requires this proposed constitutional amendment to be submitted to the voters at an election to be held November 4, 2003. Requires the ballot to be printed to permit voting for or against a certain proposition.

### **FOR ELECTION**

Requires this proposed constitutional amendment to be submitted to the voters at an election to be held November 4, 2003.

# SUMMARY OF COMMITTEE ACTION

SJR 25

March 28, 2003                      upon first adjournment

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Considered in formal meeting

Reported favorably without amendment(s)

✓      ✓

**LEGISLATIVE BUDGET BOARD**

**Austin, Texas**

**FISCAL NOTE, 78TH LEGISLATIVE REGULAR SESSION**

**March 26, 2003**

**TO:** Honorable Fred Hill, Chair, House Committee on Local Government Ways and Means

**FROM:** John Keel, Director, Legislative Budget Board

**IN RE:** SJR25 by Staples (Proposing a constitutional amendment authorizing the legislature to exempt certain travel trailers from ad valorem taxation.), As Engrossed

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**Local Government Impact**

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**Source Agencies:**

**LBB Staff:** JK, SD, WP, DLBe

**LEGISLATIVE BUDGET BOARD**

**Austin, Texas**

**FISCAL NOTE, 78TH LEGISLATIVE REGULAR SESSION**

**March 12, 2003**

**TO:** Honorable Teel Bivins, Chair, Senate Committee on Finance

**FROM:** John Keel, Director, Legislative Budget Board

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**LBB Staff:** JK, SD, WP, DLBe

**LEGISLATIVE BUDGET BOARD**

**Austin, Texas**

**FISCAL NOTE, 78TH LEGISLATIVE REGULAR SESSION**

**March 11, 2003**

**TO: Honorable Teel Bivins, Chair, Senate Committee on Finance**

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**Source Agencies:** 304 Comptroller Of Public Accounts

**LBB Staff:** JK, SD, WP, DLBe, BR

LIST OF HOUSE AMENDMENTS PREVIOUSLY UNDER CONSIDERATION

SJR25-Second Reading

<u>AMENDMENT#</u>	<u>AUTHOR</u>	<u>DESCRIPTION</u>	<u>ACTION</u>
1	Chisum	Amendment	Adopted



AMENDMENT NO. 1



Amendment to ~~CSHR 22~~  
**SSR 25**

By: Chueni

**14-19**

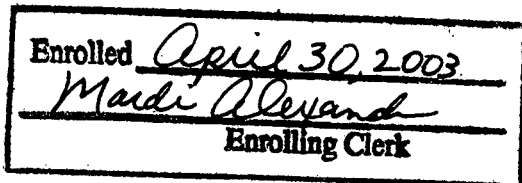
On page 2, strike Section 4, lines ~~14-19~~ and insert in its place the following:

SECTION 4. This proposed constitutional amendment shall be submitted to the voters at an election to be held September 13, 2003. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment to authorize the legislature to exempt from ad valorem taxation travel trailers not held or used for the production of income."

*Changes date only*

**ADOPTED**  
**MAR 31 2003**  
*Robert J. Francis*  
Chief Clerk  
House of Representatives

HA #1 4-30-03 *Mer*



S.J.R. No. 25

SENATE JOINT RESOLUTION

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SECTION 1. Subsection (d), Section 1, Article VIII, Texas Constitution, is amended to read as follows:

(d) The Legislature by general law shall exempt from ad valorem taxation household goods not held or used for the production of income and personal effects not held or used for the production of income. The Legislature by general law may exempt from ad valorem taxation:

(1) all or part of the personal property homestead of a family or single adult, "personal property homestead" meaning that personal property exempt by law from forced sale for debt;

(2) subject to Subsections (e) and ~~(g)~~ ~~and (j)~~ of this section, all other tangible personal property, except structures which are substantially affixed to real estate ~~[personal property]~~ and are used or occupied as residential dwellings and except property held or used for the production of income; and

(3) subject to Subsection (e) of this section, a leased motor vehicle that is not held primarily for the production of income by the lessee and that otherwise qualifies under general law for exemption.

SECTION 2. Subsection (j), Section 1, Article VIII, Texas Constitution, is repealed.

1       SECTION 3. Section 1, Article VIII, Texas Constitution, is  
2 amended by adding Subsection (i-1) to read as follows:

3       (i-1) TEMPORARY PROVISION. (a) This temporary provision  
4 applies to the constitutional amendment proposed by the 78th  
5 Legislature, Regular Session, 2003, authorizing the legislature to  
6 exempt from ad valorem taxation a travel trailer not held or used  
7 for the production of income and expires January 1, 2005.

8       (b) The amendment to Section 1(d), Article VIII of this  
9 constitution, takes effect January 1, 2004, and applies only to a  
10 tax year that begins on or after January 1, 2002. The repeal of  
11 Section 1(j), Article VIII of this constitution, takes effect  
12 January 1, 2004.

13       SECTION 4. This proposed constitutional amendment shall be  
14 submitted to the voters at an election to be held September 13,  
15 2003. The ballot shall be printed to permit voting for or against  
16 the proposition: "The constitutional amendment to authorize the  
17 legislature to exempt from ad valorem taxation travel trailers not  
18 held or used for the production of income."

S.J.R. No. 25

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President of the Senate

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Speaker of the House

I hereby certify that S.J.R. No. 25 was adopted by the Senate on March 20, 2003, by the following vote: Yeas 29, Nays 0; and that the Senate concurred in House amendment on April 30, 2003, by the following vote: Yeas 31, Nays 0.

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Secretary of the Senate

I hereby certify that S.J.R. No. 25 was adopted by the House, with amendment, on March 31, 2003, by the following vote: Yeas 140, Nays 0, one present not voting.

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Chief Clerk of the House

**LEGISLATIVE BUDGET BOARD**

**Austin, Texas**

**FISCAL NOTE, 78TH LEGISLATIVE REGULAR SESSION**

**April 1, 2003**

**TO:** Honorable David Dewhurst, Lieutenant Governor, Senate

**FROM:** John Keel, Director, Legislative Budget Board

**IN RE:** **SJR25** by Staples (Proposing a constitutional amendment authorizing the legislature to exempt certain travel trailers from ad valorem taxation.), **As Passed 2nd House**

**No fiscal implication to the State is anticipated**, other than the cost of publication.

The cost to the state for publication of the resolution is \$475,584.

The proposed Constitutional amendment would exempt travel trailers from property taxes if the travel trailer was personal property and was not held or used for the production of income, subject to the approval of enabling legislation. The exemption would not apply to a structure that is substantially affixed to real estate and used or occupied as a residential dwelling. The proposed constitutional amendment would be held on September 13, 2003.

According to the Secretary of State, presenting one constitutional amendment on a ballot results in higher costs because economies of scales are lost. The estimated cost of \$475,584 would include \$314,062 for postage, \$50,872 for printing, \$110,500 for newspaper advertising, and \$150 for translation costs. According to the Secretary of State, these costs are similar to those experienced in November 2002 when one constitutional amendment was presented to voters.

The resolution would have no fiscal impact, except the cost of publication. If enabling legislation were enacted, however, there could be a fiscal impact on the state and units of local government.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

**Source Agencies:** 307 Secretary of State

**LBB Staff:** JK, SD, WP, DLBe

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 78TH LEGISLATIVE REGULAR SESSION**

**March 26, 2003**

**TO:** Honorable Fred Hill, Chair, House Committee on Local Government Ways and Means

**FROM:** John Keel, Director, Legislative Budget Board

**IN RE: SJR25** by Staples (Proposing a constitutional amendment authorizing the legislature to exempt certain travel trailers from ad valorem taxation.), **As Engrossed**

**No fiscal implication to the State is anticipated, other than the cost of publication.**

The cost to the state for publication of the resolution is \$85,275.

The proposed Constitutional amendment would exempt travel trailers from property taxes if the travel trailer was personal property and was not held or used for the production of income, subject to the approval of enabling legislation. The exemption would not apply to a structure that is substantially affixed to real estate and used or occupied as a residential dwelling.

The resolution would have no fiscal impact, except the cost of publication. If enabling legislation were enacted, however, there could be a fiscal impact on the state and units of local government.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

**Source Agencies:**

**LBB Staff:** JK, SD, WP, DLBe

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 78TH LEGISLATIVE REGULAR SESSION**

**March 12, 2003**

**TO:** Honorable Teel Bivins, Chair, Senate Committee on Finance

**FROM:** John Keel, Director, Legislative Budget Board

**IN RE: SJR25** by Staples (Proposing a constitutional amendment authorizing the legislature to exempt certain travel trailers from ad valorem taxation. ), **Committee Report 1st House, Substituted**

**No fiscal implication to the State is anticipated**, other than the cost of publication.

The cost to the state for publication of the resolution is \$85,275.

The proposed Constitutional amendment would exempt travel trailers from property taxes if the travel trailer was personal property and was not held or used for the production of income, subject to the approval of enabling legislation. The exemption would not apply to a structure that is substantially affixed to real estate and used or occupied as a residential dwelling.

The resolution would have no fiscal impact, except the cost of publication. If enabling legislation were enacted, however, there could be a fiscal impact on the state and units of local government.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

**Source Agencies:**

**LBB Staff:** JK, SD, WP, DLBe

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 78TH LEGISLATIVE REGULAR SESSION**

**March 11, 2003**

**TO:** Honorable Teel Bivins, Chair, Senate Committee on Finance

**FROM:** John Keel, Director, Legislative Budget Board

**IN RE: SJR25** by Staples (Proposing a constitutional amendment authorizing the legislature to exempt certain travel trailers from ad valorem taxation.), **As Introduced**

**No fiscal implication to the State is anticipated**, other than the cost of publication.

The cost to the state for publication of the resolution is \$85,275.

The proposed Constitutional amendment would exempt travel trailers from property taxes, subject to the approval of enabling legislation.

The resolution would have no fiscal impact, except the cost of publication. If enabling legislation were enacted, however, there could be a fiscal impact on the state and units of local government.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

**Source Agencies:** 304 Comptroller Of Public Accounts

**LBB Staff:** JK, SD, WP, DLBe, BR



See  
S.E.

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Speaker of the House

I hereby certify that <sup>S.J.R.</sup>~~S.B.~~ No. 25 <sup>was adopted by</sup> ~~passed~~ the Senate on March 20, 2003, by the following vote: Yeas 29, Nays 0; and that the Senate concurred in House amendment on April 30, 2003, by the following vote: Yeas 31, Nays 0.

\_\_\_\_\_  
Secretary of the Senate

I hereby certify that <sup>S.J.R.</sup>~~S.B.~~ No. 25 <sup>was adopted by</sup> ~~passed~~ the House, with amendment, on March 31, 2003, by the following vote: Yeas 140, Nays 0.

✓, one present not voting

\_\_\_\_\_  
Chief Clerk of the House

Approved:

Date

Governor

S.J.R. No. 25

By Todd Ege

proposing a constitutional amendment authorizing the legislature to exempt certain travel trailers from ad valorem taxation.

FEB 14 2003

Filed with the Secretary of the Senate

FEB 19 2003

Read and referred to Committee on FINANCE

Reported favorably \_\_\_\_\_

MAR 13 2003

Reported adversely, with favorable Committee Substitute; Committee Substitute read first time.

Ordered not printed

Laid before the Senate

MAR 20 2003

Senate and Constitutional Rules to permit consideration suspended by:

{ unanimous consent  
\_\_\_\_ yeas, \_\_\_\_ nays

MAR 20 2003

Read second time, \_\_\_\_\_, and ordered engrossed by:

{ unanimous consent  
a viva voce vote  
\_\_\_\_ yeas, \_\_\_\_ nays

MAR 20 2003

Senate and Constitutional 3 Day Rule suspended by a vote of 26 yeas, 3 nays.

MAR 20 2003

Read third time, \_\_\_\_\_, and passed by: 29 yeas, 0 nays

Atsuy Spaw  
SECRETARY OF THE SENATE

OTHER ACTION:

March 20, 2003 Engrossed

March 20, 2003 Sent to House

Engrossing Clerk Mardi Alexander

MAR 20 2003

Received from the Senate

MAR 24 2003

Read first time and referred to Committee on Local Government Ways and Means

~~MAR 28 2003~~

Reported \_\_\_\_\_ favorably (~~as amended~~) (~~as substituted~~)

MAR 31 2003

Sent to Committee on Calendars

MAR 31 2003

Read second time (~~comm. subst.~~) (amended) and adopted (~~passed to third reading~~) by a record vote of 140 yeas, 8 nays, 1 present, not voting

Read third time (amended) and finally adopted (failed of adoption) by a record vote of \_\_\_\_\_ yeas, \_\_\_\_\_ nays, \_\_\_\_\_ present, not voting

MAR 31 2003

Returned to Senate.

Robert Hargy  
CHIEF CLERK OF THE HOUSE

Returned from House without amendment.

MAR 31 2003

Returned from House with 1 amendments.

APR 30 2003

Concurred in House amendments by a viva voce vote 31 yeas, 0 nays.

\_\_\_\_\_ Refused to concur in House amendments and requested the appointment of a Conference Committee to adjust the differences.

\_\_\_\_\_ Senate conferees instructed.

\_\_\_\_\_ Senate conferees appointed: \_\_\_\_\_, Chairman; \_\_\_\_\_  
\_\_\_\_\_, \_\_\_\_\_, and \_\_\_\_\_

\_\_\_\_\_ House granted Senate request. House conferees appointed: \_\_\_\_\_, Chairman;  
\_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_ Conference Committee Report read and filed with the Secretary of the Senate.

\_\_\_\_\_ Conference Committee Report adopted on the part of the House by: \_\_\_\_\_

{ a viva voce vote  
\_\_\_\_\_ yeas, \_\_\_\_\_ nays

\_\_\_\_\_ Conference Committee Report adopted on the part of the Senate by:

{ a viva voce vote  
\_\_\_\_\_ yeas, \_\_\_\_\_ nays

**OTHER ACTION:**

\_\_\_\_\_ Recommitted to Conference Committee

\_\_\_\_\_ Conferees discharged.

\_\_\_\_\_ Conference Committee Report failed of adoption by: \_\_\_\_\_

{ a viva voce vote  
\_\_\_\_\_ yeas, \_\_\_\_\_ nays

U.S. MAR 28 PM 6:32  
HOUSE OF REPRESENTATIVES